WAL MART STORES INC
Reported by
OPIE JOHN D

FORM 4
(Statement of Changes in Beneficial Ownership)

Filed 04/04/06 for the Period Ending 03/31/06

Address
702 SOUTHWEST 8TH ST
BENTONVILLE, AR 72716

Telephone
5012734000
CIK
0000104169
Symbol
WMT
SIC Code
5331 - Variety Stores
Industry
Retail (Department & Discount)
Sector
Services
Fiscal Year
01/31
**FORM 4**

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES**

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(f) of the Investment Company Act of 1940

<table>
<thead>
<tr>
<th>1. Name and Address of Reporting Person</th>
<th>2. Issuer Name and Ticker or Trading Symbol</th>
<th>5. Relationship of Reporting Person(s) to Issuer</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPIE JOHN D</td>
<td>WAL MART STORES INC [ WMT ]</td>
<td>(Check all applicable)</td>
</tr>
<tr>
<td>702 S.W. 8TH STREET</td>
<td></td>
<td>X Director ____ 10% Owner</td>
</tr>
<tr>
<td>BENTONVILLE, AR 72716-0215</td>
<td></td>
<td>____ Officer (give title below) ____ Other (specify below)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. If Amendment, Date Original Filed (MM/DD/YYYY)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned**

<table>
<thead>
<tr>
<th>1. Title of Security (Instr. 3)</th>
<th>2. Trans. Date</th>
<th>2A. Deemed Execution Date, if any</th>
<th>3. Trans. Code (Instr. 8)</th>
<th>4. Securities Acquired (A) or Disposed of (D) (Instr. 3 and 4)</th>
<th>5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)</th>
<th>6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)</th>
<th>7. Nature of Indirect Beneficial Ownership (Instr. 4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Common Stock</td>
<td>3/31/2006</td>
<td>A</td>
<td>315.3911</td>
<td>A $47.56</td>
<td>12916.4411</td>
<td>Direct (D)</td>
<td>By Spouse</td>
</tr>
</tbody>
</table>

**Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)**

**Explanation of Responses:**

**Reporting Owners**

<table>
<thead>
<tr>
<th>Reporting Owner Name / Address</th>
<th>Relationships</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPIE JOHN D</td>
<td>X</td>
</tr>
</tbody>
</table>

**Signatures**


**Reminder:** Report on a separate line for each class of securities beneficially owned directly or indirectly.

∗ If the form is filed by more than one reporting person, see Instruction 4(b)(v).


Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.